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CLUB ACCOUNTS

AN ILLUSTRATED SYSTEM FOR
EX-SERVICE AND WORKING MEN'S CLUBS

BY
C. A. HOLLIDAY, A.S.A.A.
INCORPORATED ACCOUNTANT



LONDON
SIR ISAAC PITMAN & SONS, LTD
PARKER STREET, KINGSWAY, W C 2
BATH, MELBOURNE, TORONTO, NEW YORK
1930

**PRINTED IN GREAT BRITAIN
AT THE PITMAN PRESS, BATH**

PREFACE

THE years following the Great War have seen a large number of ex-Service men's clubs added to the list of working men's clubs registered under the Industrial and Provident Societies Act, 1893. The success or otherwise which has attended the development of individual clubs has often been largely, if not entirely, governed by the measure of care and skill that has been brought to the keeping of the financial records. Good accounting is a valuable aid to management and control, and club members will do well at their general meetings to take a little thought, when appointing their committee and officers, as to the qualifications of the candidates for the posts for which they seek election.

I wish to thank the United Services Fund for permission to use specimen pages from their Club Account Books. It should be noted that these books are supplied only to ex-Service men's clubs. (See footnote on page 2.)

C A H.

CONTENTS

CHAP		PAGE
	PREFACE . . .	V
I	INTRODUCTORY . . .	I
II	COMMENCEMENT OF FINANCIAL YEAR .	4
III	CURRENT WORK . . .	17
IV	ANNUAL BALANCING AND ACCOUNTS	34
	APPENDIX SPECIMEN ACCOUNTS .	59

CLUB ACCOUNTS

CHAPTER I

INTRODUCTORY

THERE IS no lack of voluntary assistance in the ex-Service and working men's movement. While, however, many are willing to help, there are posts which are difficult to fill satisfactorily, unless the candidates possess some particular technical qualification. Among these is the office of honorary treasurer, who should possess something more than a rudimentary knowledge of how to keep accounts. These notes are offered in the hope that some little contribution may be made towards reducing the number of clubs whose accounting may be open to adverse criticism by the Registrar of Friendly Societies, and also to assist the willing worker who may undertake the duties of honorary treasurer of a club, and who may feel that a little more light on the details of his work would be helpful.

It is not possible here to attempt any explanation of elementary book-keeping principles. A working knowledge of double-entry is assumed, and book-keeping terms in general use have been used as tending to brevity in explanation.

Neither are any lengthy detailed explanations given in the text on the technicalities of balancing, as the application of the book-keeping theory to any given problem is more readily illustrated by examples.

In the illustrations given, an endeavour has been made, so far as is consistent with economy of space, to cover the working from the commencement of the financial year to the completion of the annual accounts at its termination.

The method of account-keeping illustrated, is based on

the standard set of books designed by the United Services Fund¹ for the use of clubs, and with reference to the final accounts and statements required to be filed by clubs registered under the Industrial and Provident Societies Acts, 1893 to 1928.

It is hoped they may be of assistance to the voluntary worker who may undertake the duties of honorary treasurer, by simplifying his work, by reducing the time necessary for the keeping of accurate and lucid financial records, and by enabling him, at frequent and regular intervals, to watch the progress of the club, without adding to the work his task demands

No attempt is made to cover questions of general administration, except so far as they affect the book-keeping, and therefore only the books used for purely book-keeping records are dealt with, namely, Cash Book, Petty Cash Books, General Ledger, Personal Ledger, Subscription Receipt Books (including British Legion Stamped Receipts) and General Receipt Book

In addition to the actual books, certain other forms will be found convenient and will simplify the honorary treasurer's work. These are illustrated, and their use described at the appropriate stages.

¹ The set of books published by the United Services Fund for the use of ex-Service men's clubs may be obtained by such clubs from the headquarters of the Fund, 29 Cromwell Road, London, S W 7. The set comprises the following books, which may be obtained separately if desired

FOR USE OF THE STEWARD

- 1 Cash Takings Book
- 2 Goods Received Book
- 3 Allowance Book

FOR USE OF THE SECRETARY

- 4 Order Book
- 5 Subscription Book
- 6 Subscription Receipt Book
- 7 General Receipt Book
- 8 Minute Book

FOR USE OF THE TREASURER

- 9 Cash Book
- 10 Petty Cash Book
- 11 Stocktaking Book
- 12 Ledger

It is assumed in the illustrations given that the club is a going concern. In the case of a new club, any special difficulties which arise will be in connection with the capital arrangements and the expenditure incurred in equipping and launching the club. These matters do not come within the scope of these notes.

CHAPTER II

COMMENCEMENT OF FINANCIAL YEAR

On the completion of the previous financial year a Balance Sheet will have been drawn up, and the books closed in accordance therewith. The open balances to be brought forward to the new year will be those appearing in the Balance Sheet. The Balance Sheet, as set out in the Annual Return, may be taken for the purpose of illustration (see pp 6 and 7)

The figures (given opposite) will appear in Trial Balance form as shown

These balances may conveniently be grouped in the manner indicated for the purpose of opening the books

Accounts for the balances in the first group, being those of a capital, personal or special nature, will form the opening entries for the accounts in the General Ledger, with the exception of the bank balance, which will be the opening entry to the debit of the Cash Book

Special treatment is accorded to the balances in the second group, which relate entirely to income and expenditure. These are current accounts for expenses or purchases and will be due for payment in the early New Year. It will be sufficient if the payments are recorded in the Cash Book, and a total inserted showing that the balances have been brought into the books

The payments made will be in respect of purchases and expenses arising in the old year, and should not be included in the totals of the respective columns as part of the new year's figures. The Cash Book should therefore be ruled off and the balance brought down on completion of these entries

In addition to the accounts relating to the previous year's transactions which have been rendered in the early New Year and which have been introduced into the books as above, there will be certain others which relate to the

OPENING TRIAL BALANCE

1st January, 1927

		Dr			Cr		
(a) Ledger—		£	s	d	£	s	d
A/c No							
1	Share Capital					14	5 -
2	Loan Stock	175	-	-			
3	Interest on Loan Stock	1	9	2		176	9 2
4	United Services Fund					900	- -
5	Leasehold Premises	1,548	18	5			
6	Adaptation of Premises	347	-	-			
7	Furniture and Fittings				1,895	18	5
8	Depreciation Account—				96	7	-
	Leasehold Premises	579	11	8			
	Adaptations	92	1	-			
	Furniture					671	12 8
9	Suspense Account—					377	10 4
	Deposit	1	-	-			
	Payment in advance	25	-	-			
10	Cash Floats—				26	-	-
	Bar Tills	15	-	-			
	Petty Cash—						
	Steward	5	-	-			
	Treasurer				20	-	-
11	Lettings Ledger Account				20	-	-
13	British Legion Branch				36	3	7
14	Subscriptions						
15	Children's Party Fund				4	2	3
16	Bar Account						
18	Income and Expenditure				105	6	7
	Account						
19	General Reserve Account					70	8 8
20	Deposit Account					1,200	- -
	Cash Book—	300	-	-			
	Current Account	536	5	4			
					836	5	4
(b) Accounts Outstanding—							
	For Refreshments					296	5 6
	„ Expenses						
	Games	3	9	3			
	Newspapers	1	12	5			
	Rent	56	5	-			
	Income-tax, Sch. A.	2	5	-			
	Lighting and Heating	58	11	3			
	Repairs		15	6			
	Sundry Expenses	3	2	6		126	- 11
					£3,905	3	2
						£3,905	3 2

III. BALANCE SHEET

CAPITAL AND LIABILITIES		£	s	d.	ASSETS, ETC		£	s	d.
Share Capital— Amount issued					Value of Stock of Refreshments, etc., as per Account II (A)		105	6	7
Amount paid up					Value of Club Premises				
		£	s	d.	Cost Value	£	1896	18	5
					Depreciation		671	12	8
Due to Creditors for Loans and Interest, viz.—							1224	5	9
Deposits					Value of Furniture and Fittings				
o Mortgages on Club Premises					Cost Value	961	7	—	
Loan Stock		176	9	2	Depreciation	377	10	4	
Other Loans					Value of Games, etc.		582	16	8
Bankers' Overdrafts					Investments, viz.—				
					Land and Buildings				
					Mortgages				
Total .					Industrial and Provident Societies—				
					Shares				
					Loans and Deposits				
Other Liabilities, viz.—					Other Securities (to be specified)—				
Balance due to Treasurer (or other Officer), as per Account I					Shares—				
Guarantee Deposits					State Nominal Value of Stocks, etc				

PAY

Date	PARTICULARS	Voucher Number	Paid by Cheque			Bar			Billiards and Games		
1927	<i>December Accounts—</i>		£	s	d	£	s	d	£	s	d
Jan 11	British Brewery, Ltd	1	109	14	9	109	14	9			
	Bottling Stores, Ltd	2	13	2	—	13	2	—			
	Distillery Co, Ltd	3	72	13	—	72	13	—			
	Mineral Water Co, Ltd	4	46	9	9	46	9	9			
	Tobacco Distributors, Ltd	5	11	6	1	11	6	1			
	A Baker	6	3	9	7	3	9	7			
	B Butcher	7	7	18	5	7	18	5			
	General Stores, Ltd	8	30	8	10	28	16	5			
	Dairy Company	9	2	15	6	2	15	6			
	Sports Supply Association	10	3	9	3				3	9	3
	Rent—Dec Quarter		£56	5	—						
	Less Income-tax		22	10	—						
		11	33	15	—						
	Income-tax Schd A—										
	Club		£22	10	—						
	Extensions		2	5	—						
		12	24	15	—						
	Coal and Co e Co	13	6	4	6						
	Gas Co	14	4	16	2						
	Electricity Supply Co	15	45	—	—						
	Water Board	16	2	10	7						
	Ironmonger & Co	17		15	6						
	W C and I Union	18	1	10	—						
	Stocktaker	19	1	12	6						
			422	6	5	296	5	6	3	9	3
	Balance carried forward		113	18	11						
			£536	5	4						

MENTS

Folio 1

Newspapers, etc.			Salaries and Wages			Rent, Rates, Taxes, Insurance, Telephone			Coal, Gas, Electric Light			Printing, Stationery, and Postages			Repairs and Renewals			General Expenses					
£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d
1	12	5																					
						33	15	-															
						22	10	-															
						2	5	-															
									6	4	6												
									4	16	2												
									45	-	-												
									2	10	7												
															15	6							
																		1	10	-			
																		1	12	6			
1	12	5				58	10	-	58	11	3				15	6		3	2	6			

13

IPTS

Folio 2

Sundries			Children's Party Fund			British Legion						Machines			Lettings Ledger			Daily Total			Paid to Bank			
						E Fees			Subs															
£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	
								6	—					3	15	9	23	4	4	11	18	11		
							1	—	5	—							11	11	3		34	15	7	
								7	6					2	13	6	22	13	1					
							2	—	11	—				4	16	6	14	16	7		37	9	8	
							1	—	7	3					10	6	15	2	6					
								2	—					2	3	—	8	17	9					
								4	3			17	4	3	13	6	21	8	3		45	8	6	
Club	D	inner					2	—	11	—				3	9	9	30	2	9					

[illegible][illegible]

MENTS

Folio 2

Salaries and Wages			Rent, Rates, Taxes, Insurance, Telephone			Coal, Gas, Electric Light			Printing, Stationery, and Postages			Repairs and Renewals			General Expenses			Entertainments			General Ledger Accounts		
£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d
			10	13	8	Annual			Prem	ium	ms												
																		GL 15			39	8	4
62	3	-							5	-	5				1	15	-	2	3	6	Club		
															4	5	8	1	7	2	Dinner		
																					do		
																		10	1	8	do		
																		1	12	-	do		
			3	6	5													1	5	6	do		
						9	5	4	10	-	7												
												30	8	6									
															1	12	6						
															1	18	-						
7	-	-																					
															5	5	-						
																		GL 15			6	1	2
																		GL 20			100	-	-
69	3	-	14	-	1	9	5	4	15	1	-	30	8	6	14	16	2	15	9	10	145	9	6

new accounting period. These will be paid at the same time as the foregoing, but should form the first entries in the Cash Book on commencing the new work. No differentiation of this kind will be necessary from month to month during the year, but the point will, however, arise again on preparing the books for balancing at the date of the annual accounts, and is further dealt with in Chapter IV below. Folios 1 and 2 of the Cash Book show the position after these entries have been made, the first three entries on the payments side of folio 2 being on account of bills rendered prior to the new year but not applicable to the trading of the old period.

Cash in Hand.

Reference may here be made to the treatment of cash in hand. It should be an inflexible rule that all moneys received are paid into the bank account intact. In order to provide for change in the bar tills and for cash disbursements, cash floats should be established and permanently maintained, standing as balances in the General Ledger. This point is developed further in Chapter III with reference to the Petty Cash Books.

CHAPTER III

CURRENT WORK

THE books having been opened, the actual routine work may be considered. Except for relatively few special matters, this will be concerned practically wholly with income and expenditure, and can be centred almost entirely on the Cash Book. It will be convenient to consider the two sides separately.

Cash Book Debits—Income.

The points for consideration may be stated shortly as follows—

- (i) Sources of income
- (ii) First record
- (iii) Check for accuracy
- (iv) Secondary book-keeping operations

(i) SOURCES OF INCOME

The following headings may, for the purpose of illustration, be assumed as representative of the sources from which cash will be received

- (a) Entrance fees
- (b) Subscriptions
- (c) Rules
- (d) Bar takings
- (e) Games
- (f) Entertainments
- (g) Automatic machines
- (h) Sundries
- (i) Rents from lettings.

Items (a) to (g) can be treated on a cash takings basis. Items under (h) will call for individual treatment. Items under (i) will be in settlement of personal accounts.

The initial record of receipts under (a), (b), and (c) will be made in the Subscription Receipt Books (including

British Legion Stamped Receipt Book for supplementary receipts from " A " members), and in the General Receipt Book for items (i) and possibly (h)

(11) FIRST RECORD

It will be found convenient in administration if one officer of the club only is responsible for the receipt and banking of all cash. Such an arrangement prevents overlapping and misunderstanding.

The steward, by reason of his constant attendance on the premises, is best situated to carry out this duty. At the close of the day, or certainly not later than early the next morning prior to the opening of the club, he should make up his day's takings, for which he will require the following additional forms, viz —

Daily Cash Takings Sheets (page 19).

Subscriptions Received Sheets (page 20).

The steward will first list on the Subscriptions Received Sheet the receipts of subscriptions, entrance fees, and payments for rules, as shown by the Subscription Receipt Books (including the British Legion), and will enter the total in the Daily Cash Takings Sheet.

He will record separately on the Daily Cash Takings Sheet any sundry special and rental items received, as appearing in the General Receipt Book.

If the automatic machines have been cleared he will have received with the cash a note of the amount due to the club. This sum will be duly entered in the Daily Cash Takings Sheet.

Sums from entertainments will have been handed to him by the responsible committee-man, supported by such documentary details as have been adopted by the committee, showing the amount received.

Billiards receipts will be recorded on the Billiards Sheets (any of the ordinary forms in general use in clubs) on which the games are booked.

Visitors' Fees, if any, will be as shown by the Visitors'

DAILY CASH TAKINGS

Date .	28/12/27			29/12/27			30/12/27						
	£	s	d	£	s	d	£	s	d				
Entrance Fees					1	—							
Subscriptions		1	6		4	0		7	—				
Rules						9							
Bar	17	19	1	6	10	6	8	7	10				
Games		3	—		2	6		4	—				
Entertainments							3	7	6				
British Legion—Entrance Fees								1	—				
Subscriptions						9			3				
Sundries—													
Visitors' Fees for Quarter					2	9	9						
Automatic Machines		2	10	5	1	15	3						
Lettings Ledger Accounts—	Folio												
Lawn Tennis Club	23	2	2	—									
Trades Council	19		2	6									
Rotary Club	57		10	—									
N C Union	40				2	6							
County Referees	56				3	—							
		£23	8	6				£23	8	6			
					£11	10	6		11	10	6		
							£12	7	7	12	7	7	
										Amount Banked	£47	6	7

Entered C B Folio 13

Form 11 in by 8 in punched in left-hand margin for ordinary commercial "Arch" file

SUBSCRIPTIONS, ETC RECEIVED YEAR ENDED 31ST DECEMBER, 1927

Receipt No	Members No		Club					Legion		
			E F	Subsns			Rules	E F.	S	Subsns
1927 December		Brought forward	s 77	£ 103	s. 12	d 7	s 44	d 3	s 61	d 3
1762	1442	A Arthur			9	9				
3	304	B Bernard								
4	1320	C Charles	1	103	14	1				
5	1570	D David			2	3		9		
6					2	3				
7	184	E Ernest	78	103	18	7	45			
8	793	F Franks			4	3			1	3
9	1559	G George				9				
	891	H Henry			1	6				
			78	104	5	7	45		62	276
										6
		Carried forward								

Form 11 in by 8 in punched in left-hand margin for ordinary commercial "Arch" file

Book, though, if small, they may be held in hand and accounted for at regular intervals, less frequent than from day to day

The Bar figure will be the balance of cash takings

(iii) CHECK FOR ACCURACY.

Subscriptions, Entrance Fees, and Rules (a) to (c) Errors or failure to account for these will affect the individual member, and will give rise to inquiry

Bar (d) A regular monthly stocktaking should be carried out by an independent stocktaker employed by the club, and his report should be regularly seen and considered by the house committee. It may be here noted that records are no substitute for management. If the abuses to which clubs are so susceptible are to be avoided, the managerial duties devolving on members of the committee must be rigidly observed, and a regular and careful examination of the stocktaker's report is among those of the first importance

Billiards (e) The record of table bookings will show the amount due to be received under this heading

Entertainments (f) The Entertainments Committee should report to the main committee the result of their activities, and the honorary treasurer should see that the sums paid in agree with the records of the Entertainments Committee

Automatic Machines (g) The statement given by the owner's agent will vouch these items

Sundries (h) These are generally capable of specific identification

Receipts from Lettings (i). Accounts will be subject to supervision and inquiries will arise in respect of overdue accounts

Payments to Bank The treasurer should arrange with the bank to forward the Pass Book to him weekly under sealed cover, and check the amounts credited against the Cash Book entries raised from the steward's Daily Cash Takings Sheets.

(iv) SECONDARY BOOK-KEEPING OPERATIONS

Daily Cash Takings Sheet The totals will be recorded in the Cash Book under their respective headings Bankings will be shown as made

It will be found convenient to arrange that one day's takings appear on each line and the complete month on the one page

Members' Subscriptions These will require to be recorded in the Subscription Register (See p 29)

Special Items These may require to be credited in detail to the appropriate accounts in the General Ledger, the folio being shown on the Daily Cash Takings Sheet, or, as in the illustration, they may be summarized and dealt with in total on closing the books at the end of the year

Rents These will be credited in detail to the personal accounts in the Lettings Ledger, the folio being shown on the Daily Cash Takings Sheet See page 32 for details of this Ledger

Cash Book Credits—Expenditure.

The points for consideration here may be shortly summarized as—

- (i) Nature of payments
- (ii) Check for accuracy
- (iii) First record
- (iv) Secondary book-keeping operations.

(1) NATURE OF PAYMENTS

The payments to be made fall within the following groups—

Purchases on Refreshment Account, etc

Management expenses, etc.

Special payments

Accounts will normally be rendered monthly for goods supplied Management expenses will be payable monthly or quarterly by cash or cheque according to their nature

(ii) CHECK FOR ACCURACY

Accounts rendered by tradespeople and other creditors should be checked with the record of goods received where applicable, or otherwise examined, and approved for payment by the responsible sub-committee, endorsed to that effect, and passed to the honorary treasurer for payment

(iii) FIRST RECORD

The honorary treasurer will save himself much work if he is able to dispense with personal ledger accounts for trade creditors

In the case of accounts payable by cheque, the accounts having been duly approved, cheques will be drawn and attached to the respective accounts in readiness for signature at the next Finance Committee meeting

It will be found a convenient practice to arrange for the Finance Committee to meet, say, two days prior to the main committee, in order to consider the financial statement due to be laid before the main committee

This statement should be regularly and carefully prepared, and a standard routine should be adhered to in its preparation and in the payment of accounts

A statement in the form shown (page 24) will provide a continuous record for the committee and will constitute authority for the honorary treasurer for his disbursements

It should be a general principle that all payments are made, so far as possible, by crossed cheques—cheque forms with printed crossings being used.

Certain payments, chiefly wages and sundry small amounts, will be made in cash. Reference has already been made to cash floats established for this purpose. The Petty Cash Books should be opened with the floats allotted for such expenses. In the illustration separate floats are allotted to the steward and the honorary treasurer, and separate Petty Cash Books are kept

A cheque book containing uncrossed forms should be

MONTHLY REPORT OF FINANCE COMMITTEE

8TH FEBRUARY, 1927

To 31st January, 1927	£	s	d	£	s	d	£	s	d
Balance as per last Statement brought forward							536	5	4
Add Cash receipts—January							493	13	7
							1,029	18	11
Less Cheques approved at last meeting				472	8	5			
Petty Cash cheques for month to be approved	15	3	2						
	16	16	4						
	18	18	3						
	19	7	9						
	11	17	11	82	3	5	554	11	10
Balance as per Cash Book—31st January, 1927							£475	7	1
Balance as per Pass Book				465	3	6			
Add Amount not credited (31st Jan, 1927)				22	1	6			
				487	5	—			
				11	17	11			
Less Cheques not presented (P C)							£475	7	1

January Accounts for approval

British Brewery, Ltd	78	11	1			
Bottling Stores, Ltd	17	8	6			
Distillery Co, Ltd	69	19	10			
Mineral Water Co, Ltd	27	14	10			
Tobacco Distributors, Ltd	9	15	11			
A Baker	1	9	2			
B Butcher	15	—	—			
General Stores	25	6	—			
Dairy Company	2	16	10			
Telephone	3	6	5			
Coal and Coke Co	9	5	4			
Legion Press	10	—	7			
Ironmonger & Co	30	8	6			
Stocktaker	1	12	6			
Piano Tuning	1	18	—			
Xmas Bonus to Staff	7	—	—			
British Legion	6	1	2			
Performing Rights Society	5	5	—			
				£322	19	8
Approve transfer to Deposit Account				£100	—	—

kept solely for petty cash drawings. Each week the Petty Cash Books should be totalled and a cheque drawn for the exact amount expended during the previous week, and the cash floats thus restored to the standard amount

A general authority for the drawing of this weekly reimbursement cheque should be originally given by the main committee, as the amounts will be due to be drawn in advance of the approval of the Finance Committee's report. The amount authorized should be restricted to, say, £25 weekly or such sum as experience shows will cover normal requirements. The amounts so drawn should be duly approved with the financial report at the next main committee meeting.

As soon as the approval of the main committee has been received, the cheques can be entered in the Cash Book and dispatched, the payments being extended to the appropriate columns. The petty cash cheques for the month may have been entered as drawn, but here the extension should not be made until the last cheque for the month has been entered. The total petty cash expended during the month, as shown by the Petty Cash Books, and which will agree with the total of the cheques drawn, may be extended to the appropriate columns, and no further entries are necessary in respect of these disbursements.

(iv) SECONDARY BOOK-KEEPING OPERATIONS.

Special payments will require to be posted in detail to the debit of the appropriate accounts in the General Ledger.

Subsidiary Matters.

General Progress The monthly accounts will be paid in the month succeeding that to which the charge relates. If these payments are entered in the Cash Book on the page opposite to the takings of the previous month, a

comparison of the totals of the two sides of the Cash Book folio will give a rough indication of the trading results from the beginning of the financial year up to the end of any given month

Vouchers for Payments The entries on the payments side of the Cash Book should be numbered consecutively in pencil. Upon the receipted account being returned by the payee, the number can be inked in and the account correspondingly numbered and filed in its proper order in readiness for audit.

Payments for which vouchers have not been received will be readily indicated by any number not inked in, and the matter should be followed up.

Separate files should be kept for the two sets of petty cash vouchers, these being numbered independently from one another and from the main Cash Book vouchers.

Pass Book The payments into the bank will have been checked with the Pass Book weekly, and the petty cash and monthly cheques should be duly checked off, and a reconciliation statement prepared for inclusion in the monthly financial statement

The foregoing Cash Book details will cover the greater part of the routine work devolving upon the honorary treasurer during the year

Certain other subsidiary matters call for further consideration. These are members' subscriptions and charges for lettings

Members' Subscription Register.

The keeping of a Subscription Register, as every honorary secretary and honorary treasurer knows, entails voluminous detailed entries. From experience in this matter, it is strongly recommended that the Members' Subscription Register be kept in card index form. A convenient form of card is illustrated opposite

The daily record of subscriptions received will require to be transferred to the cards. The method is indicated in the illustration.

"A" MEMBERS' REGISTER CARD

		5 Market Square		London		(A) Legion	
G George		No 1669		E F Rules		1s 1s	
		Date of Entry 27/11/27					
		1927		1928			
	Sub Due	Cash	Sub Due	Cash			
b/f							
January	6						
February	6						
March	6						
April	6						
May	6						
June	6						
c/d							
b/d							
July	6						
August	6						
September	6						
October	6						
November	6						
December	6						
c/l							
1							

Cards 5 in by 3 in printed on reverse side for two further years Filed in alphabetical order Different coloured cards for "A" and "B" members

Note The Application Forms duly numbered and filed will provide a numerical index to members

"B" MEMBERS' REGISTER CARD

		31 High Street		London		(B) Non-Legions	
B Ernest		No 184		E F Rules		1s 1s	
		Date of Entry 6/10/21					
		1927		1928			
	Sub Due	Cash	Sub Due	Cash			
b/f							
January							
February							
March							
April							
May							
June							
c/d							
b/d							
July							
August							
September							
October							
November							
December							
c/l							
1							

Cards 5 in by 3 in printed on reverse side for two further years Filed in alphabetical order Different coloured cards for "A" and "B" members

Note The Application Forms duly numbered and filed will provide a numerical index to members

Record Sheets for posting in the club can, if desired, be marked up from the Subscriptions Received Sheets. A monthly examination of these record sheets or of the cards will be sufficient to keep track of arrears.

Rents and Lettings.

Bookings for rooms should be entered at once in a diary kept solely for this purpose. This will prevent overlapping and serve as a guide to the steward in preparing rooms.

As the due dates arrive bills will be rendered. These bills should be entered in a Lettings Day Book (page 31).

The name and amount will be sufficient, as details will be given in the diary and/or in the duplicate copy of the bill rendered. The individual items should be debited to the accounts of the parties concerned in the Lettings Ledger. The United Services Fund Ledger can be readily adapted for this purpose (page 32).

The total lettings will require to be credited to the Rents Receivable Account in the General Ledger. The cash receipts from bills paid, as recorded on the Daily Cash Takings sheets will be credited in detail to the respective personal accounts in the Lettings Ledger. (See also page 22.)

Sectional Balancing.

A very useful extension of the book-keeping principle can be introduced by opening a Lettings Ledger Control Account in the General Ledger. The total of lettings charges as shown by the Lettings Day Book will be debited to this account, and the total cash shown as received in the Cash Book on account of lettings (which need only be actually *posted* at the end of the year) being deducted from the total to be debited will give a figure equivalent to the total balances outstanding on the Lettings Ledger at any given time.

LETTINGS DAY BOOK

Folio 1

Date	Invoice No	Name	Ledger Folio	f	s	d	f	s	d
1927 Jan 1 4	308 309 310	Lawn Tennis Club Beekeepers' Association Citizens' Union	23 34 40	2	12 5 10	6 — 6			
Folio 3									
31 Feb 1	341 342 343	Cricket Conference C M S Trades Council	27 38 19		5 10 3	— 6 6	59	11	7
Folio 14									
(Dec) 29	561 562 563	Referees' Association Rotary Club Social Club	56 57 51	3	5 10 13	— — 6	62	—	10
							£474	3	6
							GL	12	

LETTINGS LEDGER

LAWN TENNIS CLUB

Account No 23

		D B	1927 Jan 1	By Balance (Deposit)	b/f	£ s d	
						2	10
1927 Jan 1	To Hire of Hall for Dance	D B 1	6				6
Dec 20	" Hire of Hall for Dance	D B 14	6	Cash	D C S	2	2
26	" Hire of Chairs	D B 14	5	" Cash (Deposit)	D C S	10	6
				" Cash	D C S	2	2
				" Balance	c/d	5	1
						£5	10
1928 Jan 1	To Balance	b/d	5				

A little additional skill is required in the management of a control account of this kind, but it has advantages as an aid to balancing which render its adoption desirable. The account is included in summary form in the General Ledger Accounts illustrated.

CHAPTER IV

ANNUAL BALANCING AND ACCOUNTS

SOME measure of book-keeping skill is necessary in drawing the totals together and in preparing the accounts and closing the books. The following suggestions are made on the assumption that such familiarity with book-keeping principles is available, as certain short cuts are adopted which will materially reduce the clerical labour involved in preparing the accounts. They will also give, at the same time without extensive additional work, such figures as are required for the Return to the Registrar.

At the 31st December the cash takings for the month and the petty cash expenditure for December will have been entered as part of the normal current work, and the totals of the Cash Book should be inserted at this point (See C B , folio 13)

In addition to the foregoing, the accounts payable in respect of December purchases and expenses will be outstanding and must be introduced. Certain other accounts relating to the New Year will also have been received.

These outstanding accounts, which will have been approved in the ordinary manner, should be sorted as between those relating to trading and expenses in respect of the *current* year and those in respect of the *coming* year. The former only should now be entered, the final totals completed, and the Cash Book balanced. (See C B , folio 14)

The remaining accounts due for payment this month, being those relating to the New Year, will be entered after the final balancing has been completed, as the first items in the new period. (See also Chapter II, C.B , folio 2)

Trial Balance.

All the detailed postings, including the totals of the Cash Book columns, having been completed to this point,

FIRST TRIAL BALANCE

31st December, 1927

		Dr			Cr		
Ledger A/c No		£	s	d	£	s	d
1	Share Capital					18	3
2	5% Loan Stock					155	—
3	Interest on Loan Stock				6	17	6
4	United Services Fund					900	—
5	Leasehold Premises				1,548	18	5
6	Adaptation of Premises				347	—	—
7	Furniture & Fittings				988	10	6
8	Depreciation Account—						
	Leasehold Premises					579	11
	Adaptations					92	1
	Furniture					377	10
9	Suspense Account—						
	Deposit	1	—	—			
	Rates in advance	25	—	—	26	—	—
10	Cash Floats				40	—	—
11	Lettings Ledger Balances				37	7	6
12	Rents Receivable					3	2
13	British Legion Branch					473	15
14	Subscriptions					9	6
15	Children's Party Fund					109	19
16	Bar Account					54	5
17	Income and Expenditure					1,137	9
	Account—Trading				1,160	13	4
18	Income and Expenditure						
	Account—Appropriations					65	4
19	General Reserve Account					1,200	—
20	Deposit Account				900	—	—
C B							
14	Balance on Current A/c—						
	As per Cash Book	120	1	8			
	Add Accounts entered but						
	not paid — Final C B						
	Total £4,870		12	6			
	Less Total to						
	31 Dec, '27 4,470	399	16	7			
					519	18	3
	Accounts not paid as						
	above—						
	For Refreshments	280	18	3			
	„ Management Expenses	118	18	4			
						399	16
							7
					£5,575	5	6
					£5,575	5	6

a Trial Balance may be extracted at this stage and will appear as given on page 35

Apportionments.

Practically the only apportionments necessary will be for Rates and Loan Stock Interest Unless there is any radical change they will be off-set by the reserves brought forward from the previous year If there is any special change the simplest course is to deal with them through the medium of a ledger account In the illustration, in the case of Loan Stock Interest, the postings are made through a ledger account, while the apportionment for three months' rates paid in advance appears in the Suspense Account as unchanged from the previous year

Additional Schedules.

Additional schedules will be required of the balances on the members' subscriptions cards and of the Lettings Ledger balances, the total of which will agree with the balance on the Lettings Ledger Control Account The open accounts in the Lettings Ledger should be ruled off and the balances brought down as shown in the example on page 32 The schedule of the Lettings Ledger balances is a simple list and is not illustrated. No further figures arise in connection with the Lettings Ledger unless a reserve is required for bad debts, or any accounts are to be written off as irrecoverable Unless large figures are involved, it is suggested that reserves should not be introduced, as leading to unnecessary complications, and that irrecoverable balances be dealt with as debits to the Rents Receivable Account.

Members' Balances.

A summary of the members' cards should be prepared in the form given opposite

This is the most lengthy task arising in the work, but a

MEMBERS' BALANCES

31st December, 1927

Sheet 1

No		Owing			In Advance			
		£	s	d	£	s	d	
A	1344							Lapsed
	1473	-	-	-	-	-	-	
	631	-	-	-	-	-	-	
	469	-	-	-	-	-	-	
	1486	-	-	-	-	1	6	
	1272	-	-	9	-	-	-	
B	1445	-	-	-	-	-	-	Lapsed
	94	-	-	-	-	4	6	
	508	-	1	6				
	901							

Sheet 10

(W) 1249		-	-	-	-	2	3	
Y 665		-	-	9	-	-	-	
1484		-	-	-	-	-	-	
Sheet 1	21	-	6	9	-	6	9	
	38	-	3	-	-	8	3	3
	2 38	-	2	-	-	5	3	4
	3 38	-	1	6	-	4	9	6
	4 38	-	8	-	-	7	-	7
	5 38	-	12	-	1	2	3	5
	6 38	-	18	9	1	9	3	4
	7 38	-	9	-	-	4	6	5
	8 38	-	2	3	2	17	3	5
	9 38	-	4	6	-	2	3	6
363		£3	7	9	£7	7	6	45

45 Deduct Lapsed Members

318 Total Membership

39

Folio 13

[illegible][illegible]

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

PAY

Date	PARTICULARS	Voucher Number	Paid by Cheque			Bar			Billiards and Games		
			£	s	d	£	s	d	£	s	d
1927		b/f	44	18	11	23	78	11 2	8	10	2
Dec 5	P C Treasurer	£12 10 -									
	Steward	2 1 3	PCB	14	11 3						
12	do	11 8 -									
		16 10	PCB	12	4 10						
19	do	11 10 -									
		1 17 6	PCB	13	7 6						
26	do	11 1 -									
		1 9 5	PCB	12	10 5						
	Treasurer for month per		PCB								
	Steward for month per		PCB								
							4	16 -			
	Balance	Dr £4990 14 2	44	70	15 11	23	83	7 2	8	10	2
		Cr 4470 15 11									
	31st Dec, 1927	£519 18 3									
1928	December Accounts—										
Jan 10	British Brewery, Ltd		102	17 6		102	17 6				
	Bottling Stores, Ltd		26	3 6		26	3 6				
	Distillery Co, Ltd		78	11 11		78	11 11				
	Mineral Water Co, Ltd		24	8 6		24	8 6				
	Tobacco Distributors, Ltd		5	8 4		5	8 4				
	A Baker			18 11			18 11				
	General Stores		39	18 3		36	19 2				
	B Butcher		5	- 6		5	- 6				
	Dairy Company			9 11			9 11				
	Coal and Coke Co		4	- -							
	Rent	£56 5 -									
	Less Income-tax	45 - -									
	Income-tax, Schedule A—		11	5 -							
	Club	£45 - -									
	Extensions	4 10 -	49	10 -							
	Water Board		2	14 6							
	Gas Company		4	1 2							
	Electricity		42	16 1							
	Stocktaker		1	12 6							
		c/f	48	70 12 6		26	64 5 5		8	10 2	

MENTS

Folio 13

Newspapers, etc			Salaries and Wages			Rent, Rates, Taxes, Insurance, Telephone			Coal, Gas, Electric Light			Printing, Stationery, and Postages			Repairs and Renewals			General Expenses			Entertain- ments			Ledger Accounts						
£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d				
17	11	5	57	7	16	9	31	7	18	6	16	10	11	11	28	16	1	82	2	-	64	2	10	50	14	8	73	1	6	5

TREASURER'S CASH BOOK

RECE

Date		Shares			Subscriptions			Rules and Papers			Bar Receipts			Billiards and Games		
1927 Dec 31	Brought forward	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d
	Deduct amounts set off per contra—	3	18	—	104	5	7	2	5	—	3907	1	9	95	18	2
	'Phone receipts															
	Charity Fete															
	Entertainments															
	Billiards													8	10	2
		3	18	—	104	5	7	2	5	—	3907	1	9	87	8	—
		GL	1		GL	14		GL	17		GL	16		GL	17	

43

Folio 14

Whist Drives, Concerts, Dances			Sundries			Children's Party Fund			British Legion			Machines			Lettings Ledger			Daily Total			Paid to Bank					
£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d			
58	7	-	25	9	-	66	7	3	3	2	-	13	16	6	126	9	8	463	15	4	487	15	3			
			6	-	-	Depos	it	Inte	rest	per								Book			6	-	-			
			31	9	-																487	15	3			
			9	12	10																					
50	14	8																								
7	12	4	21	16	2	66	7	3	3	2	-	13	16	6	126	9	8	463	15	4						
GL	17		GL	17		GL	15		GL	13		GL	13		GL	17		GL	11		£	499	14	2		
Visi- tors Dep Int			3	1	9													Detail Posti also to Let t'n Ledger								
			18	14	5																					
			21	16	2																					
																		SUMMARY OF CASH ACCOUNT						COUNT		
																		Balance, 1st Jan, 1927						536 5 4		
																		Receipts as above						4876 15 3		
																								£ 5413 - 7		

MENTS

Folio 14

Salaries and Wages			Rent, Rates, Taxes, Insurance, Telephone			Coal, Gas, Electric Light			Printing, Stationery, and Postages			Repairs and Renewals			General Expenses			Entertainments			General Ledger Accounts		
£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d
624	4	9	378	13	6	214	3	8	28	17	1	82	2	-	67	4	4	50	14	8	731	6	5
			4	7	4													50	14	8	5	5	6
624	4	9	374	6	2	214	3	8	28	17	1	82	2	-	67	4	4	-	-	-	726	-	11
GL	17		GL	17		GL	17		GL	17		GL	17		GL	17	18	CB	contra		Detailed	postings	to GL
Rent Rates Club Tax, etc			225	-	-							Audit Stk-tkg Charities Sundries			7	7	-	C P Dep B Lgn Loan Stk Loan Int Fur	ty it		56	18	-
			149	6	2										19	10	-				600	-	-
															5	4	-				13	12	9
															35	3	4				20	-	-
																					8	6	8
																					27	3	6
			374	6	2										67	4	4				726	-	11
-	-	-	58	10	-	58	11	3	-	-	-	82	15	6	3	2	6	-	-	-	-	-	-
624	4	9	317	18	6	160	11	11	28	17	1	82	2	-	65	11	10	50	14	8	731	6	5
624	4	9	376	8	6	219	3	2	28	17	1	82	17	6	68	14	4	50	14	8	731	6	5
Rent Rates etc			225	-	-				1331	11	-	Charities Sundries			5	4	-						
			151	8	6	Sundries			† 63	10	4				† 63	10	4						
			376	8	6	Total Management			£ 1395	1	4				68	14	4						

detailed examination of the cards is of definite informative value.

The total membership can be checked against the Share Capital Account, and the cards of members lapsed under the rules can be removed from the "live" file. The figure of forfeited shares will be ascertained and also the total subscriptions in arrear and in advance.

Stocks, etc.

The Stock will have been valued by the professional stock-taker, and this figure, the subscription balances, and the apportionments and adjustments above referred to, will require to be introduced into the Trial Balance figures on preparing the accounts. The allocation for depreciation will also require to be made. These amounts may be introduced into the General Ledger Accounts in the manner shown, preserving the double entry as indicated on page 47.

Closing Entries.

The balances may now be transferred to the Income and Expenditure Account or brought down as Balance Sheet figures, according to their nature.

The entries to close the books will be made in the process of the work. The treatment of the various items is shown in the General Ledger Accounts illustrated, the closing entries being in italics.

The open balances brought down for inclusion in the Balance Sheet will appear in Trial Balance form as shown on page 48.

Annual Return.

The preparation of the Annual Accounts, in the form prescribed in the Annual Return required by the Registrar, can now be readily completed from the books. A comparison of the Return with Accounts Nos 16, 17, and 18 of the General Ledger and with the closing Trial

RESERVES AND APPORTIONMENTS

31st December, 1927

		Dr			Cr		
Led folio		£	s	d	£	s	d
16	Stock (Balance brought forward 1st Jan, 1928)						
	<i>Dr</i>	113	18	5			
16	To Bar Account				113	18	5
	Value of Stock at 31st Dec, 1927						
14	Subscriptions						
	<i>Dr</i>	7	7	6			
14	To Members in advance (Balance brought forward 1st Jan, 1928)				7	7	6
14	Members in arrears (Balance brought forward 1st Jan, 1928)						
	<i>Dr</i>	3	7	9			
14	To Subscriptions				3	7	9
3	Loan Stock Interest						
	<i>Dr</i>	1	5	10			
3	To Sundry Creditors (Balance brought forward 1st Jan, 1928						
	Two months Interest accrued at 5% p a on £155)				1	5	10
1	Share Capital						
	<i>Dr</i>	2	5	—			
18	To Income and Expenditure Account						
	45 Shares forfeited				2	5	—
17	Income and Expenditure Account						
	<i>Dr</i>	235	2	4			
8	To Depreciation Account—						
	<i>Additions to Premises</i>						
	Being 10% of Cost based on term of Building Licence for semi-permanent structure				154	17	10
	<i>Adaptation of Premises</i>						
	Being 7½% p a on written-down value in accordance with Rules				19	2	6
	<i>Furniture and Fittings</i>						
	Being 10% p a on written-down value in accordance with Rules				61	2	—
		£363	6	10	£363	6	10

CLOSING TRIAL BALANCE

31st December, 1927

(Accounts for Balance Sheet)
(Statement III, Annual Return)

		Dr			Cr		
Ledger A/c No		£	s	d	£	s	d
1	Share Capital					15	18 -
2	5% Loan Stock	155	-	-			
3	Interest on Loan Stock	1	5	10			
						156	5 10
4	United Services Fund					900	- -
5	Leasehold Premises	1,548	18	5			
6	Adaptation of Premises	347	-	-			
					1,895	18 5	
7	Furniture & Fittings				988	10 6	
8	Depreciation Account— Leasehold Premises Adaptations	734	9	6			
		111	3	6			
						845	13 -
9	Furniture & Fittings Suspense Account— Deposit					438	12 4
	Rates in advance				1	-	-
10	Cash Floats— Hon Treasurer Petty Cash Steward Petty Cash Steward Bar Tills				25	-	-
					20	-	-
		5	-	-			
		15	-	-			
					20	-	-
11	Lettings Ledger Balances				37	7 6	
13	British Legion Branch						3 2 6
14	Subscriptions					9	6 11
15	Children's Party Fund				3	7 9	
16	Bar Account, Stock on hand					7	7 6
						54	5 -
18	Income and Expenditure Account				113	18 5	
19	General Reserve Fund						
20	Deposit Account	900	-	-			
						94	13 2
Cash Book	Current Account					1,600	- -
		519	18	3			
					1,419	18 3	
	Accounts owing (as per Cash Book— For Refreshments For Management Ex- penses						
		280	18	3			
		118	18	4			
						399	16 7
					£4,525	- 10	£4,525 - 10

II. (A)—REFRESHMENTS ACCOUNT

Refreshments purchased	£ 2,664	s 5	d 6	Refreshments supplied	£ 3,907	s 1	d 9
Value of Stock of Refreshments, etc , at beginning of year	105	6	7	Dividends on Purchases			
Balance—Gross Profit to Account II (B)	1,251	8	2	Discounts on Purchases			
				Value of Stock of Refreshments, etc , at end of year, as per Balance Sheet (III)	113	18	5
				Balance—Gross Loss to Account II (B)			
Total	£4,021	—	2	Total	£4,021	—	2

II. (B)—PROFIT AND LOSS ACCOUNT

EXPENDITURE				INCOME			
£	s	d		£	s	d	
Gross Loss from Account II (A)				Gross Profit from Account II (A)			
Purchases of Games, Utensils, etc., which it is not desired to include as Assets in the Balance Sheet (III)	62	4	9		1,251	8	2
Entertainments					87	8	—
Newspapers, Periodicals, etc					7	12	4
Expenses of Management—							
Salaries and Wages	7	7	—				
Fees for Audit (not to include accounting charges)	22	5	—				
Rent	14	9	6		473	15	—
Rates, Taxes, and Insurances	28	17	1		105	19	4
Printing, Postage, and Stationery	21	4	8		3	1	9
Coal, Gas, and Electric Light	32	2	—		2	5	—
Repairs	19	10	—		18	14	5
Other Management Expenses	25	3	4				
Stockmaking							
Sundries							
Total				1,385	14	—	

[illegible]

Balance will illustrate Accounts II (A), II (B), and II (C), and Account III. (See pp. 49, 50/51, 53 and 54/55.)

In addition to the Profit and Loss Accounts and Balance Sheet, a Cash Account (Account I of the Return) must also be included (See pp 56 and 57)

The cash figures can be obtained from the Cash Book with very little trouble. On the receipts side the totals are as shown at the end of the year with the exception of the sundries items, which will require to be analysed. This can be done with very little expenditure of time.

On the payments side it will be necessary to add the amount of the outstanding accounts at the beginning of the year included in the previous year's working, to the total payments actually made to 31st December, and conversely to exclude the payments made after the 31st December in respect of accounts outstanding but not paid until after the Balance Sheet date (See the Cash Account Summary, C B , folio 14)

It should be noted that the bank balance is the actual figure at 31st December, and that the accounts paid in January are liabilities at 31st December, and must be shown as such

It may also be noted that at the end of the following year (1928), the cash payments to be brought forward from the previous year (1927) for inclusion in the Cash Account for 1928, will be the difference between the final total and the intermediate total at 31st December

Variations.

Many detailed variations may arise with different clubs in actual practice, and it is impossible to incorporate all such in one set of examples, but it is hoped sufficient detail has been introduced to cover the principle involved in dealing with most matters not specifically illustrated

For example, surplus profits may be invested in the purchase of the club buildings or in interior developments of a capital nature or in a variety of other ways. The

II. (C)—APPLICATION OF PROFIT

	£	s	d	£	s	d
Balance of Loss brought forward from last year						
Balance of Loss, from Account II (B)						
Interest on Shares						
Subscriptions to Charitable and other Objects						
Appropriations to—						
Reserve Fund						
— General ———— Fund	400	—	—			
Other applications (to be specified)—						
Profit unappropriated and carried to next year, as per Balance Sheet (III)	94	13	2			
Total	£499	17	2			
Balance of Profit brought forward from last year						
Balance of Profit, from Account II (B)						
Forfeited Shares						
Appropriations from—						
Reserve Fund						
— Fund						
Balance of Loss carried to next year, as per Balance Sheet (III)						
Total	£499	17	2			

III. BALANCE

CAPITAL AND LIABILITIES			£	s	d
Share Capital—					
Amount issued					
Amount paid up				16	18
Due to Creditors for Loans and Interest, viz —					
Deposits	£	s	d		
Mortgages on Club Premises					
Loan Stock	156	5	10		
Other Loans					
Bankers' Overdrafts					
Total				156	5 10
Other Liabilities, viz —					
Balance due to Treasurer (or other Officer), as per Account I					
Guarantee Deposits					
*Suspense Account—					
United Services Fund	900	—	—		
Amount owing by Society—					
For Refreshments	280	18	3		
For Management Expenses	118	18	4		
For—					
Subscriptions in advance	7	7	6		
British Legion	9	6	11		
Children's Party Fund	54	5	—		
Lettings in advance	3	2	6		
Total				1,373	18 6
Balances of Profit and Reserve, viz —					
Balance of Profit unappropriated and carried to next year, as per Account II (C)	94	13	2		
Reserve Funds, viz —					
General Fund	1,600	—	—		
Fund					
Fund					
Total				1,694	13 2
Total				£3,240	15 6

State here Total amount invested in other registered Industrial and Provident Societies including cash
 * The following statement may be completed as an alternative to the treatment provided for in the
 Trustees out of the United Services Fund and expended on behalf of the Society in—
 tutes a charge upon the Society's assets

Signature of Secretary _____ Address _____

The undersigned, being a Public Auditor appointed by H M Treasury, having had access to all the
 Return, and verified the same with the Books, Deeds, Documents, Accounts and Vouchers relating
 to a Special Report dated the _____ day of _____] †
 Signature _____

Date of completion of audit _____ 193

† If no Special Report is made, the words in brackets should be struck out The Auditor must
 agree with law A copy of the Special Report must be sent to the Registrar with this Return

The Address to which Rules, Returns and other Documents should be sent is as follows—
 England & Wales. Registry of Friendly Societies, Central Office, 17 North Audley Street, Lcr Cen, W. 1

SHEET

ASSETS, ETC		£	s	d
Value of Stock of Refreshments, etc., as per Account II (A)			113	18 5
Value of Club Premises		£	s	d
Cost Value	1,895	18	5	
Depreciation	845	13	—	
			1 050	5 5
Value of Furniture and Fittings—				
Cost Value	988	10	6	
Depreciation	438	12	4	
			549	18 2
Value of Games, etc.				
Investments, viz.—				
Land and Buildings				
Mortgages				
Industrial and Provident Societies—				
Shares				
Loans and Deposits				
Other Securities (to be specified)—				
Shares—	State Nominal Value of Stocks, etc			
Loans, etc				
Total				
Other Assets, viz.—				
Cash on Current and Deposit Accounts—				
in C W S Bank				
in ————— Bank	1 419	18	3	
in hand of Treasurer	20	—	—	
" " Secretary				
" " Steward	20	—	—	
Total Cash in hand and at Bank, as per Account I	1,459	18	3	
Amount owing by Members for (to be specified)—				
Subscriptions in arrear	3	7	9	
Expenses prepaid	25	—	—	
Other Assets (to be specified)—				
Lettings	37	7	6	
Deposits	1	—	—	
Total			1,526	13 6
Balance of Loss carried to next Year, as per Account (C)				
Total			£3 240	15 6

Balance at C W S Bank £
 Return, viz.—CONTINGENT LIABILITY—An amount of £ has been received by
 Under the terms of the deeds governing such advances, the amount, in certain contingencies, consti

Signature of Chairman Address

Books, Deeds, Documents and Accounts of the Society, and having examined the foregoing Annual
 thereto, now signs the same as found to be correct, duly vouched and in accordance with law [subject

Address

make a Special Report if in any respect the Annual Return is incorrect, unvouched, or not in accord-

Newspapers, Periodicals, etc	104	5	7	Entertainments	50	14	3
Donations and Subscriptions	3	1	9	Newspapers, Periodicals, etc	19	3	10
Fees and Fines	2	5	—	Expenses of Management	1,395	1	4
Rules and Pass or Contribution Books	18	14	5	Interest on Shares, Deposits, etc	8	6	8
Interest and Profits on Investments				Subscriptions to Charitable and other objects	5	4	—
Interest on Bank Current Account				Other Payments (to be specified)—			
Other Receipts (to be specified)—				—Games—upkeep	11	19	5
—Telephone	4	7	4	—Charity Fund	5	5	6
—Charity Fund	5	5	6	—Children's Party Fund	56	18	—
—Children's Party Fund	66	7	3	—British Legion	13	12	9
—British Legion	16	18	6				
—Machines	126	9	8				
—Lettings	463	15	4				
TOTAL RECEIPTS	4,876	15	3	TOTAL PAYMENTS	4,293	2	4
Balance due to Bankers on Overdraft at end of year, as per Balance Sheet III				Balance due to Bankers on Overdraft at beginning of year			
Balance due to Treasurer (or other Officer) at end of year, as per Balance Sheet III				Balance due to Treasurer (or other Officer) at begin- ning of year			
Balance of Cash in Hand and at Bank at beginning of year	876	5	4	Balance of Cash in Hand and at Bank at end of year, as per Balance Sheet III	1,459	18	3
Total	£5,753	—	7	Total	£5,753	—	7

club may have mortgages to redeem and appropriate its surplus to a Special Reserve Account for this purpose, with a corresponding Sinking Fund investment. Again, its trading account may show other or wider activities, but however this may be the forms and books illustrated should, in the main, be adequate to meet the case.

APPENDIX
GENERAL LEDGER ACCOUNTS

SHARE CAPITAL

ACCOUNT No

1927 Dec 31	To Income and Expenditure Account, being 45 Shares forfeited .. Balance, being 318 Shares of 1s each	GL 19 c/d	£	s	d	1927 Jan 1 Dec 31	By Balance brought forward, being 285 Shares of 1s each .. Cash, 78 New Members	CB 14	£	s	d
			2	5	—				14	5	—
			15	18	—				3	18	—
			£18	3	—				£18	3	—
						1928 Jan 1	By Balance	b/d	15	18	—

FIVE PER CENT LOAN STOCK

ACCOUNT No 2

1927 Apr 30 Aug 31 Dec 31	To Cash Loan Stock redeemed " Cash Loan Stock redeemed " Balance	CB 5 CB 9 c/d	£	s	d	1927 Jan 1	By Balance brought forward	£	s	d
			15	—	—			175	—	—
			5	—	—					
			155	—	—					
			£175	—	—			£175	—	—
						1928 Jan 1	By Balance	155	—	—

LEASEHOLD PREMISES					ACCOUNT No 5				
1927 Jan 1	To Balance brought forward being expenditure on extensions to Buildings to date	£	s	d					
		1548	18	5					

ADAPTATION OF PREMISES					ACCOUNT No 6				
1927 Jan 1	To Balance brought forward being expenditure on alterations to date	£	s	d					
		347	-	-					

SUSPENSE ACCOUNT

ACCOUNT No 9

1927 Jan 1	To Balance brought forward— Rates paid in advance Telephone Deposit .	£		s		d		£		s		d					
		£	s	d	£	s	d	£	s	d	£	s	d				
		25	—	—													
		1	—	—				26	—	—							

64

CASH FLOATS

ACCOUNT No 10

1927 Jan 1	To Balances brought forward— Petty Cash— Hon Treasurer Steward Bar Tills	£		s		d		£		s		d					
		£	s	d	£	s	d	£	s	d	£	s	d				
		20	—	—													
		5	—	—													
		15	—	—				40	—	—							

LETTINGS LEDGER ACCOUNT

ACCOUNT No 11

1927 Jan 1	1927 Jan 1	£	s	d	£	s	d
To Balance brought forward being total Dr balances at date as per Lettings Ledger							
Dec 31	Dec 31	36	3	7	11	18	3
		474	3	6	463	15	4
		GL12 c/d	2	6			
		£513	9	7	37	7	6
		b/d			£513	9	7
1928 Jan 1	1928 Jan 1	37	7	6	3	2	6
To Balance	By Balance						

RENTS RECEIVABLE ACCOUNT

ACCOUNT No 12

1927 Dec 31	1927 Dec 31	£	s	d	£	s	d
To Sundry Allowances as per Lettings Ledger—"A B C" (Fol 73)							
"X Y Z" (Fol 34)		3	6		474	3	6
GL11		5					
GL11			8	6			
GL17			473	16			
					£474	3	6
1927 Dec 31	1927 Dec 31				474	3	6
By Total Charges for year as per Lettings Day Book (Fol 14)							
					GL11		

LOCAL BRANCH BRITISH LEGION

ACCOUNT No 13

1927 Jan 11	To Cash, in Settlement to 31st Dec. 1926	CB 2	£	s	d	1927 Dec 31	By Balance brought forward	£	s	d	£	s	d
July 11	" Cash, in Settlement to 30th June, 1927	CB 8	7	11	7		" Cash Receipts— Entrance Fees				6	1	2
Dec 31	" Balance	c/d	9	6	11		Subscriptions	CB 14 CB 14	3	2			
			£22	19	8				13	16	6		
						1928 Jan 1	By Balance	b/d					
											9	6	11

SUBSCRIPTIONS

ACCOUNT No 14

1927 Jan 1	To Balance brought forward, Sub- scriptions in arrear	GL 17	£	s	d	1927 Jan 1	By Balance brought forward, Sub- scriptions in advance	£	s	d	£	s	d
Dec 31	" Income and Expenditure Account	c/d	4	2	3	Dec 31	" Cash Receipts				9	15	9
	" Balance, Subscriptions in advance		105	19	4		" Balance, Subscriptions in arrears	CB 14 c/d			104	5	7
			£117	9	1						3	7	9
1928 Jan 1	To Balance	b/d				1928 Jan 1	By Balance	b/d			£117	9	1
											7	7	6

ACCOUNT No 15

1927 Jan 11 Sept 13 Dec 31	To Cash, Accounts for 'Xmas Party " Cash, Accounts for Summer Party " " Balance	CB 2 CB 10 c/d	£ s d	1927 Jan 1 Dec 31	By Balance brought forward " Cash Receipts	CB 14	£ s d
			39 8 4				44 15 9
			17 9 8				66 7 3
			64 6				
			£111 3				£111 3
				1928 Jan 1	By Balance	b/d	54 6

ACCOUNT No 16

ACCOUNT II (A)—ANNUAL RETURN

1927		£	s	d	1927		£	s	d
Jan 1	To Balance brought forward, Stock on hand				Dec 31	By Cash Receipts	3907	1	9
Dec 31	" Purchases during year as per Cash Book	CB 14	105	6		" Balance—Stock on hand	113	18	5
	" <i>Income and Expenditure Account, Gross Profit</i>	GL 17	2664	5					
			1251	8					
							4021	—	2
1928									
Jan 1	To Balance	b/d	113	18					

INCOME AND EXPENDITURE

ACCOUNT II (B)

1927 Dec 31			£	s	d	£	s	d
	To Cash Payments—							
	Newspapers	CB 14				20	10	6
	Salaries and Wages	CB 14	624	4	9			
	Audit Fee	CB 14	7	7	—			
	Rent	CB 14	225	—	—			
	Rates, Taxes, Insurance, and 'Phone	CB 14	149	6	2			
	Printing, Stationery, and Postage	CB 14	28	17	1			
	Coal, Gas, and Electricity	CB 14	214	3	8			
	Repairs	CB 14	82	2	—			
	Stocktaking Fees	CB 14	19	10	—			
	Sundry Expenses	CB 14	35	3	4	1,385	14	—
	„ Depreciation—							
	Club Premises—Extensions	GL 8	154	17	10			
	Adaptations	GL 8	19	2	6			
	Furniture and Fittings	GL 8	61	2	—	235	2	4
	„ Interest on Loan Stock	GL 3				8	3	4
	„ Balance—Profit carried to Income and Expenditure Account—Appropriations	GL 18				427	3	6
						£2,076	13	8

INCOME AND EXPENDITURE ACCOUNT—APPROPRIATIONS

ACCOUNT II (C) ANNUAL RETURN

1927 Dec 31	To Charities as per Cash Book .. General Reserve Fund, Appropriation of Profit .. Balance	CB 14 GL 19 c/d	1927 Jan 1 Dec 31			By Balance brought forward .. Balance from I & E A/c .. Trading .. Share Capital Account, Forfeited Shares	GL 17 GL 1	£ s d	
			£	s	d			70	8 8
			400	—	—			487	3 6
			94	13	2			2	5 —
			£499	17	2			£499	17 2
						By Balance	b/d	94	13 2
						1928 Jan 1			

GENERAL RESERVE ACCOUNT

1927 Dec 31	To Balance	c/d	1927 Jan 1 Dec 31			By Balance brought forward .. Appropriation as per Income and Expenditure Account	GL 18	£ s d	
			£	s	d			1200	— —
			1600	—	—			400	— —
								1600	— —
			£1600			By Balance	b/d	1600	— —
						1928 Jan 1			

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ALISM . . .	23	INDUSTRIAL ADMINISTRA-	
BANKING AND FINANCE,		TION . . .	9-10
ETC . . .	12-15	INSURANCE . . .	5-7
BOOK-KEEPING AND AC-		LAW . . .	23-26
COUNTANCY . . .	2-4	MUNICIPAL WORK . .	19-20
BUSINESS REFERENCE		ORGANIZATION AND	
BOOKS . . .	27-29	MANAGEMENT . . .	7-8
COMMERCE AND CORRE-		SECRETARIAL WORK . .	15-16
SPONDENCE . . .	4-5	SHIPPING . . .	11-12
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